

Exhibit 22

Form **8802**
(Rev. April 2012)
Department of the Treasury
Internal Revenue Service

Application for United States Residency Certification

OMB No. 1545-1817

▶ See separate instructions.

Important. For applications filed after March 31, 2012, the user fee is \$85 per application.**For IRS use only:**☐ **Additional request** (see instructions)☐ **Foreign claim form attached**

Pmt Amt \$ _____

Deposit Date: ____/____/____

Date Pmt Vrfd: ____/____/____

Electronic payment confirmation no. ▶ **74541406141**

Applicant's name

Applicant's U.S. taxpayer identification number

RJM CAPITAL PENSION PLAN**46-1910855**

If a joint return was filed, spouse's name (see instructions)

If a joint return was filed, spouse's U.S. taxpayer identification number

If a separate certification is needed for spouse, check here ▶ ☐**1** Applicant's name and taxpayer identification number as it should appear on the certification if different from above**2** Applicant's address during the calendar year for which certification is requested, including country and ZIP or postal code. If a P.O. box, see instructions.**1010 FIFTH AVE, SUITE 1D, NEW YORK, NY 10028****3a** Mail Form 6166 to the following address:

RJM CAPITAL PENSION PLAN
C/O RICHARD MARKOWITZ
1010 FIFTH AVE, SUITE 1D
NEW YORK, NY 10028

b Appointee Information (see instructions):Appointee Name ▶ **ADAM LAROSA**

CAF No. ▶ _____

Phone No. ▶ (**732**) **272-4445**

Fax No. ▶ () _____

4 Applicant is (check appropriate box(es)):**a** ☐ Individual. Check all applicable boxes.☐ U.S. citizen☐ U.S. lawful permanent resident (green card holder)☐ Sole proprietor☐ Other U.S. resident alien. Type of entry visa ▶ _____

Current nonimmigrant status ▶ _____ and date of change (see instructions) ▶ _____

☐ Dual-status U.S. resident (see instructions). From ▶ _____ to ▶ _____☐ Partial-year Form 2555 filer (see instructions). U.S. resident from ▶ _____ to ▶ _____**b** ☐ Partnership. Check all applicable boxes.☐ U.S.☐ Foreign☐ LLC**c** ☐ Trust. Check if:☐ Grantor (U.S.)☐ Simple☐ Rev. Rul. 81-100 Trust☐ IRA (for Individual)☐ Grantor (foreign)☐ Complex☐ Section 584☐ IRA (for Financial Institution)**d** ☐ Estate**e** ☐ Corporation. If incorporated in the United States only, go to line 5. Otherwise, continue.Check if: ☐ Section 269B☐ Section 943(e)(1)☐ Section 953(d)☐ Section 1504(d)

Country or countries of incorporation ▶ _____

If a dual-resident corporation, specify other country of residence ▶ _____

If included on a consolidated return, attach page 1 of Form 1120 and Form 851.

f ☐ S corporation**g** ☒ Employee benefit plan/trust. Plan number, if applicable ▶ _____Check if: ☒ Section 401(a)☐ Section 403(b)☐ Section 457(b)**h** ☐ Exempt organization. If organized in the United States, check all applicable boxes.☐ Section 501(c)☐ Section 501(c)(3)☐ Governmental entity☐ Indian tribe☐ Other (specify) ▶ _____**i** ☐ Disregarded entity. Check if:☐ LLC☐ LP☐ LLP☐ Other (specify) ▶ _____**j** ☐ Nominee applicant (must specify the type of entity/individual for whom the nominee is acting) ▶ _____**For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 10003D

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Applicant name: **RJM CAPITAL PENSION PLAN - TIN 46-1910855****5** Was the applicant required to file a U.S. tax form for the tax period(s) on which certification will be based?**Yes.** Check the appropriate box for the form filed and go to line 7.
☐ 990 ☐ 990-T ☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 1120S ☐ 3520-A ☐ 5227 ☒ 5500
☐ Other (specify) ▶ _____
No. Attach explanation (see instructions). Check applicable box and go to line 6.
☐ Minor child ☐ QSub ☐ U.S. DRE ☐ Foreign DRE ☐ Section 761(a) election
☐ FASIT ☐ Foreign partnership ☐ Other ▶ _____
6 Was the applicant's parent, parent organization or owner required to file a U.S. tax form? **(Complete this line only if you checked "No" on line 5.)****Yes.** Check the appropriate box for the form filed by the parent.
☐ 990 ☐ 990-T ☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 1120S ☐ 5500
☐ Other (specify) ▶ _____

Parent's/owner's name and address ▶ _____

and U.S. taxpayer identification number ▶ _____

No. Attach explanation (see instructions).**7** Calendar year(s) for which certification is requested.**Note.** If certification is for the current calendar year or a year for which a tax return is not yet required to be filed, a penalties of perjury statement from Table 2 of the instructions must be entered on line 10 or attached to Form 8802 (see instructions).**2014****8** Tax period(s) on which certification will be based (see instructions).**201312****9** Purpose of certification. Must check applicable box (see instructions).
☒ Income tax ☐ VAT (specify NAICS codes) ▶ _____
☐ Other (must specify) ▶ _____
10 Enter penalties of perjury statements and any additional required information here (see instructions).**RJM CAPITAL PENSION PLAN IS A U.S. RESIDENT AND WILL CONTINUE TO BE THROUGHOUT THE CURRENT TAX YEAR.****RJM CAPITAL PENSION PLAN WAS FORMED IN 2013 AND AS SUCH HAS NOT FILED FORM 5500 AS OF THIS DATE AS IT IS NOT DUE AT THIS TIME.****Sign here**

Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. If I have designated a third party to receive the residency certification(s), I declare that the certification(s) will be used only for obtaining information or assistance from that person relating to matters designated on line 9.

Applicant's signature (or individual authorized to sign for the applicant)

Applicant's daytime phone no.:

Keep a copy for your records.

Signature**12/11/2013**

Date

212-247-2600**RICHARD MARKOWITZ - TRUSTEE**_____
Name and title (print or type)_____
Spouse's signature. If a joint application, **both** must sign._____
Name (print or type)

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Worksheet for U.S. Residency Certification Application

Page **3**

Applicant Name						Applicant TIN					
RJM CAPITAL PENSION PLAN						46-1910855					
Appointee Name (If Applicable)											
Calendar year(s) for which certification is requested (must be the same year(s) indicated on line 7)											
2014											
11 Enter the number of certifications needed in the column to the right of each country for which certification is requested. Note. If you are requesting certifications for more than one calendar year per country, enter the total number of certifications for all years for each country (see instructions).											
Column A			Column B			Column C			Column D		
Country	CC	#	Country	CC	#	Country	CC	#	Country	CC	#
Armenia	AM		Finland	FI		Latvia	LG		South Africa	SF	
Australia	AS		France	FR	4	Lithuania	LH		Spain	SP	4
Austria	AU	4	Georgia	GG		Luxembourg	LU	4	Sri Lanka	CE	
Azerbaijan	AJ		Germany	GM	4	Mexico	MX		Sweden	SW	4
Bangladesh	BG		Greece	GR		Moldova	MD		Switzerland	SZ	4
Barbados	BB		Hungary	HU		Morocco	MO		Tajikistan	TI	
Belarus	BO		Iceland	IC		Netherlands	NL	4	Thailand	TH	
Belgium	BE	4	India	IN		New Zealand	NZ		Trinidad and Tobago	TD	
Bermuda	BD		Indonesia	ID		Norway	NO		Tunisia	TS	
Bulgaria	BU		Ireland	EI		Pakistan	PK		Turkey	TU	
Canada	CA	4	Israel	IS		Philippines	RP		Turkmenistan	TX	
China	CH		Italy	IT	4	Poland	PL		Ukraine	UP	
Cyprus	CY		Jamaica	JM		Portugal	PO	4	United Kingdom	UK	
Czech Republic	EZ		Japan	JA	4	Romania	RO		Uzbekistan	UZ	
Denmark	DA	4	Kazakhstan	KZ		Russia	RS		Venezuela	VE	12
Egypt	EG		Korea, South	KS		Slovak Republic	LO				
Estonia	EN		Kyrgyzstan	KG		Slovenia	SI				
Column A - Total		16	Column B - Total		16	Column C - Total		12	Column D - Total		
12 Enter the total number of certifications requested (add columns A, B, C, and D of line 11) ►											66

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